

Sample article for organizations to use to reach customers

Customize and provide the following article on your website or another communication vehicle to inform people on how they can still benefit from the American Recovery and Reinvestment Act of 2009.

The Making Work Pay Credit is still working for *taxpayers*

The tax filing season is right around the corner, and there is still an opportunity for you to benefit from the American Recovery and Reinvestment Act of 2009. This includes the [Making Work Pay Tax Credit](#), which has been in effect throughout the 2010 tax year.

The small dollar amounts make it easy to forget that this credit has been available since April 2009. That's why IRS continues to remind people that the Making Work Pay Credit provides a refund of up to \$400 for working individuals and up to \$800 for married taxpayers filing joint returns. The credit is based on earned income and is taken on your 2010 tax return when you file your taxes in 2011.

Most people benefited from larger paychecks in 2010 as a result of the changes made to the federal income tax withholding tables to implement this credit. However, some people may find that the changes resulted in less tax than they expected being withheld. Having too little tax withheld could result in potentially smaller refunds or—in limited instances—a balance due rather than an expected refund. Taxpayers can easily check their situation by using the [IRS withholding calculator](#).

The amount of the credit actually received during 2010 in the form of reduced withholding will be reported on the 2010 tax return. If you do not have taxes withheld by an employer during the year, you can claim the credit on your 2010 tax return. Most people will use Schedule M to figure out if they're owed any more on the credit.

[A new video explains how the Making Work Pay Tax Credit](#) affects individuals who held more than one job, married couples who both work, taxpayers who receive pension payments and dependents who worked during the year.

To learn more, visit [IRS.gov](#).

Additional Resources:

- [Ways to Make a Payment](#) – IRS.gov
- [Publication 594, The Collection Process](#) – a brochure explaining the IRS Collection Process
- [Publication 594SP, \(Spanish version\)](#) – a brochure explaining the IRS Collection Process in Spanish